

EXHIBIT L

**DECLARATION OF ANNEMARIE REHBERGER, TRUSTEE
OF ACRES PROFIT SHARING PLAN
IN SUPPORT OF SCOTT K. CANEPA'S
MOTION FOR RELIEF FROM THE AUTOMATIC STAY
TO TERMINATE LOAN SERVICING AGREEMENT
FOR DIRECT LOAN TO BOISE/GOWAN, LLC**

Annemarie Rehberger, Trustee of Acres Profit Sharing Plan, makes the following statements:

1. I am a Direct Lender to Boise/Gowan 93 LLC ("Boise/Gowan") for a loan that was brokered by USA Commercial Mortgage Company ("USA Commercial"). I have personal knowledge of the facts recited herein, and I am competent to testify regarding them if called as a witness in this matter.

2. I make this Declaration in support of Scott K. Canepa's Motion for Relief from the Automatic Stay to Terminate the Loan Servicing Agreement for Direct Loan to Boise/Gowan, LLC.

3. I am one of the Direct Lenders in the \$2,150,000 loan made to Boise/Gowan. As set forth in the Boise/Gowan Promissory Note dated August 26, 2005 and Deed of Trust recorded August 31, 2005 are attached as Exhibit C and Exhibit D to the Declaration of Scott K. Canepa, I participated in funding the loan to Boise/Gowan in the amount of \$50,000, and I am a beneficiary of the Deed of Trust for that dollar amount of \$50,000. *Id.*

5. I support Mr. Canepa's request to change the loan servicing agent for the Boise/Gowan loan from USA Commercial Mortgage to an independent third party.

6. This shall constitute my consent to transfer the servicing of the Boise/Gowan loan to a the loan servicing agent identified by Mr. Canepa in conjunction with his Motion.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Dated: 6-1-06

Annemarie Rehberger Trustee
Annemarie Rehberger, Trustee
Acres Profit Sharing Plan
P.O. Box 3651
Incline Village, NV 89450

DECLARATION OF *August J. Amaral, President* OF
AUGUST J. AMARAL, INC., A NEVADA CORPORATION
IN SUPPORT OF SCOTT K. CANEPA'S
MOTION FOR RELIEF FROM THE AUTOMATIC STAY
TO TERMINATE LOAN SERVICING AGREEMENT
FOR DIRECT LOAN TO BOISE/GOWAN, LLC

August J. Amaral, President of August J. Amaral, Inc., a Nevada Corporation, makes the following statements:

1. I am a Direct Lender to Boise/Gowan 93 LLC ("Boise/Gowan") for a loan that was brokered by USA Commercial Mortgage Company ("USA Commercial"). I have personal knowledge of the facts recited herein, and I am competent to testify regarding them if called as a witness in this matter.

2. I make this Declaration in support of Scott K. Canepa's Motion for Relief from the Automatic Stay to Terminate the Loan Servicing Agreement for Direct Loan to Boise/Gowan, LLC.

3. I am one of the Direct Lenders in the \$2,150,000 loan made to Boise/Gowan. As set forth in the Boise/Gowan Promissory Note dated August 26, 2005 and Deed of Trust recorded August 31, 2005 are attached as Exhibit C and Exhibit D to the Declaration of Scott K. Canepa, I participated in funding the loan to Boise/Gowan in the amount of \$125,000, and I am a beneficiary of the Deed of Trust for that dollar amount of \$125,000. *Id.*

5. I support Mr. Canepa's request to change the loan servicing agent for the Boise/Gowan loan from USA Commercial Mortgage to an independent third party.

6. This shall constitute my consent to transfer the servicing of the Boise/Gowan loan to a the loan servicing agent identified by Mr. Canepa in conjunction with his Motion.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Dated: 6/08/06

August J. Amaral
August J. Amaral President
of August J. Amaral, Inc., a Nevada Corporation
P.O. Box 70097
Reno, NV 89570

DECLARATION OF BRANDON A. DURHAM
IN SUPPORT OF SCOTT K. CANEPA'S
MOTION FOR RELIEF FROM THE AUTOMATIC STAY
TO TERMINATE LOAN SERVICING AGREEMENT
FOR DIRECT LOAN TO BOISE/GOWAN, LLC

BRANDON A. DURHAM, makes the following statements:

1. I am a Direct Lender to Boise/Gowan 93 LLC ("Boise/Gowan") for a loan that was brokered by USA Commercial Mortgage Company ("USA Commercial"). I have personal knowledge of the facts recited herein, and I am competent to testify regarding them if called as a witness in this matter.

2. I make this Declaration in support of Scott K. Canepa's Motion for Relief from the Automatic Stay to Terminate the Loan Servicing Agreement for Direct Loan to Boise/Gowan, LLC.

3. I am one of the Direct Lenders in the \$2,150,000 loan made to Boise/Gowan. As set forth in the Boise/Gowan Promissory Note dated August 26, 2005 and Deed of Trust recorded August 31, 2005 are attached as Exhibit C and Exhibit D to the Declaration of Scott K. Canepa, I participated in funding the loan to Boise/Gowan in the amount of \$50,000, and I am a beneficiary of the Deed of Trust for that dollar amount of \$50,000. *Id.*

5. I support Mr. Canepa's request to change the loan servicing agent for the Boise/Gowan loan from USA Commercial Mortgage to an independent third party.

6. This shall constitute my consent to transfer the servicing of the Boise/Gowan loan to a the loan servicing agent identified by Mr. Canepa in conjunction with his Motion.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Dated: 6-2-06

Brandon A Durham
Brandon A. Durham
9505 Rusty Nail Drive
Reno, NV 89521

DECLARATION OF LESLIE E. DURHAM
IN SUPPORT OF SCOTT K. CANEPA'S
MOTION FOR RELIEF FROM THE AUTOMATIC STAY
TO TERMINATE LOAN SERVICING AGREEMENT
FOR DIRECT LOAN TO BOISE/GOWAN, LLC

LESLIE E. DURHAM, makes the following statements:

1. I am a Direct Lender to Boise/Gowan 93 LLC ("Boise/Gowan") for a loan that was brokered by USA Commercial Mortgage Company ("USA Commercial"). I have personal knowledge of the facts recited herein, and I am competent to testify regarding them if called as a witness in this matter.

2. I make this Declaration in support of Scott K. Canepa's Motion for Relief from the Automatic Stay to Terminate the Loan Servicing Agreement for Direct Loan to Boise/Gowan, LLC.

3. I am one of the Direct Lenders in the \$2,150,000 loan made to Boise/Gowan. As set forth in the Boise/Gowan Promissory Note dated August 26, 2005 and Deed of Trust recorded August 31, 2005 are attached as Exhibit C and Exhibit D to the Declaration of Scott K. Canepa, I participated in funding the loan to Boise/Gowan in the amount of \$50,000, and I am a beneficiary of the Deed of Trust for that dollar amount of \$50,000. *Id.*

5. I support Mr. Canepa's request to change the loan servicing agent for the Boise/Gowan loan from USA Commercial Mortgage to an independent third party.

6. This shall constitute my consent to transfer the servicing of the Boise/Gowan loan to a the loan servicing agent identified by Mr. Canepa in conjunction with his Motion.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Dated: 6-2004


Leslie E. Durham
9505 Rusty Nail Drive
Reno, NV 89521

**DECLARATION OF JANICE FORTUNE, TRUSTEE
OF JANICE FORTUNE LIVING TRUST
IN SUPPORT OF SCOTT K. CANEPA'S
MOTION FOR RELIEF FROM THE AUTOMATIC STAY
TO TERMINATE LOAN SERVICING AGREEMENT
FOR DIRECT LOAN TO BOISE/GOWAN, LLC**

JANICE FORTUNE, Trustee of Janice Fortune Living Trust, makes the following statements:

1. I am a Direct Lender to Boise/Gowan 93 LLC ("Boise/Gowan") for a loan that was brokered by USA Commercial Mortgage Company ("USA Commercial"). I have personal knowledge of the facts recited herein, and I am competent to testify regarding them if called as a witness in this matter.

2. I make this Declaration in support of Scott K. Canepa's Motion for Relief from the Automatic Stay to Terminate the Loan Servicing Agreement for Direct Loan to Boise/Gowan, LLC.

3. I am one of the Direct Lenders in the \$2,150,000 loan made to Boise/Gowan. As set forth in the Boise/Gowan Promissory Note dated August 26, 2005 and Deed of Trust recorded August 31, 2005 are attached as Exhibit C and Exhibit D to the Declaration of Scott K. Canepa, I participated in funding the loan to Boise/Gowan in the amount of \$50,000, and I am a beneficiary of the Deed of Trust for that dollar amount of \$50,000. *Id.*

5. I support Mr. Canepa's request to change the loan servicing agent for the Boise/Gowan loan from USA Commercial Mortgage to an independent third party.

6. This shall constitute my consent to transfer the servicing of the Boise/Gowan loan to a the loan servicing agent identified by Mr. Canepa in conjunction with his Motion.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Dated: 6/6/06

Janice Fortune
Janice Fortune, Trustee of
Janice Fortune Living Trust
6460 Montreux Lane
Reno, NV 89511

DECLARATION OF Gary D. Minter OF
MINTER INVESTMENTS, LP
IN SUPPORT OF SCOTT K. CANEPA'S
MOTION FOR RELIEF FROM THE AUTOMATIC STAY
TO TERMINATE LOAN SERVICING AGREEMENT
FOR DIRECT LOAN TO BOISE/GOWAN, LLC

Gary D. Minter, of Minter Investments, LP, makes the following statements:

1. I am a Direct Lender to Boise/Gowan 93 LLC ("Boise/Gowan") for a loan that was brokered by USA Commercial Mortgage Company ("USA Commercial"). I have personal knowledge of the facts recited herein, and I am competent to testify regarding them if called as a witness in this matter.

2. I make this Declaration in support of Scott K. Canepa's Motion for Relief from the Automatic Stay to Terminate the Loan Servicing Agreement for Direct Loan to Boise/Gowan, LLC.

3. I am one of the Direct Lenders in the \$2,150,000 loan made to Boise/Gowan. As set forth in the Boise/Gowan Promissory Note dated August 26, 2005 and Deed of Trust recorded August 31, 2005 are attached as Exhibit C and Exhibit D to the Declaration of Scott K. Canepa, I participated in funding the loan to Boise/Gowan in the amount of \$64,000, and I am a beneficiary of the Deed of Trust for that dollar amount of \$64,000. *Id.*

5. I support Mr. Canepa's request to change the loan servicing agent for the Boise/Gowan loan from USA Commercial Mortgage to an independent third party.

6. This shall constitute my consent to transfer the servicing of the Boise/Gowan loan to a the loan servicing agent identified by Mr. Canepa in conjunction with his Motion.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Dated: 10/12/06

By: Gary D. Munter

Minter Investments, LP
1990 So. Roop Street
Carson City, NV 89701

**DECLARATION OF CONSTANCE M. RENDON
IN SUPPORT OF SCOTT K. CANEPA'S
MOTION FOR RELIEF FROM THE AUTOMATIC STAY
TO TERMINATE LOAN SERVICING AGREEMENT
FOR DIRECT LOAN TO BOISE/GOWAN, LLC**

CONSTANCE M. RENDON, makes the following statements:

1. I am a Direct Lender to Boise/Gowan 93 LLC ("Boise/Gowan") for a loan that was brokered by USA Commercial Mortgage Company ("USA Commercial"). I have personal knowledge of the facts recited herein, and I am competent to testify regarding them if called as a witness in this matter.

9 2. I make this Declaration in support of Scott K. Canepa's Motion for Relief from the
10 Automatic Stay to Terminate the Loan Servicing Agreement for Direct Loan to Boise/Gowan, LLC.

11 3. I am one of the Direct Lenders in the \$2,150,000 loan made to Boise/Gowan. As set
12 forth in the Boise/Gowan Promissory Note dated August 26, 2005 and Deed of Trust recorded
13 August 31, 2005 are attached as Exhibit C and Exhibit D to the Declaration of Scott K. Canepa, I
14 participated in funding the loan to Boise/Gowan in the amount of \$50,000, and I am a beneficiary
15 of the Deed of Trust for that dollar amount of \$50,000 . *Id.*

16 5. I support Mr. Canepa's request to change the loan servicing agent for the
17 Boise/Gowan loan from USA Commercial Mortgage to an independent third party.

18 6. This shall constitute my consent to transfer the servicing of the Boise/Gowan loan to
19 a the loan servicing agent identified by Mr. Canepa in conjunction with his Motion.

20 I declare under penalty of perjury under the laws of the United States that the foregoing is
21 true and correct. { 1

Dated: 6/6/06



Constance M. Rendon
9900 Wilbur May Parkway, #1206
Reno, NV 89521

JUN. 7. 2006 11:04AM

FOUNDERS TITLE

1 DECLARATION OF MANUEL F. RENDON

2 IN SUPPORT OF SCOTT K. CANEPA'S

3 MOTION FOR RELIEF FROM THE AUTOMATIC STAY
TO TERMINATE LOAN SERVICING AGREEMENT
FOR DIRECT LOAN TO BOISE/GOWAN, LLC

4 MANUEL F. RENDON, makes the following statements:

5 1. I am a Direct Lender to Boise/Gowan 93 LLC ("Boise/Gowan") for a loan that was
6 brokered by USA Commercial Mortgage Company ("USA Commercial"). I have personal
7 knowledge of the facts recited herein, and I am competent to testify regarding them if called as a
8 witness in this matter.9 2. I make this Declaration in support of Scott K. Canepa's Motion for Relief from the
10 Automatic Stay to Terminate the Loan Servicing Agreement for Direct Loan to Boise/Gowan, LLC.11 3. I am one of the Direct Lenders in the \$2,150,000 loan made to Boise/Gowan. As set
12 forth in the Boise/Gowan Promissory Note dated August 26, 2005 and Deed of Trust recorded
13 August 31, 2005 are attached as Exhibit C and Exhibit D to the Declaration of Scott K. Canepa, I
14 participated in funding the loan to Boise/Gowan in the amount of \$50,000, and I am a beneficiary
15 of the Deed of Trust for that dollar amount of \$50,000. Id.16 5. I support Mr. Canepa's request to change the loan servicing agent for the
17 Boise/Gowan loan from USA Commercial Mortgage to an independent third party.18 6. This shall constitute my consent to transfer the servicing of the Boise/Gowan loan to
19 a the loan servicing agent identified by Mr. Canepa in conjunction with his Motion.20 ----- I declare under penalty of perjury under the laws of the United States that the foregoing is
21 true and correct.22 Dated: 6-5-200624
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Manuel F. Rendon
9900 Wilbur May Parkway, #1206
Reno, NV 89521

**DECLARATION OF THOMAS R. SEXTON
IN SUPPORT OF SCOTT K. CANEPA'S
MOTION FOR RELIEF FROM THE AUTOMATIC STAY
TO TERMINATE LOAN SERVICING AGREEMENT
FOR DIRECT LOAN TO BOISE/GOWAN, LLC**

THOMAS R. SEXTON, makes the following statements:

1. I am a Direct Lender to Boise/Gowan 93 LLC ("Boise/Gowan") for a loan that was brokered by USA Commercial Mortgage Company ("USA Commercial"). I have personal knowledge of the facts recited herein, and I am competent to testify regarding them if called as a witness in this matter.

9 2. I make this Declaration in support of Scott K. Canepa's Motion for Relief from the
10 Automatic Stay to Terminate the Loan Servicing Agreement for Direct Loan to Boise/Gowan, LLC.

11 3. I am one of the Direct Lenders in the \$2,150,000 loan made to Boise/Gowan. As set
12 forth in the Boise/Gowan Promissory Note dated August 26, 2005 and Deed of Trust recorded
13 August 31, 2005 are attached as Exhibit C and Exhibit D to the Declaration of Scott K. Canepa, I
14 participated in funding the loan to Boise/Gowan in the amount of \$121,000, and I am a beneficiary
15 of the Deed of Trust for that dollar amount of \$121,000. *Id.*

16 5. I support Mr. Canepa's request to change the loan servicing agent for the
17 Boise/Gowan loan from USA Commercial Mortgage to an independent third party.

18 6. This shall constitute my consent to transfer the servicing of the Boise/Gowan loan to
19 a the loan servicing agent identified by Mr. Canepa in conjunction with his Motion.

20 I declare under penalty of perjury under the laws of the United States that the foregoing is
21 true and correct.

Dated: 6/6/06

Thomas R. Setton

Thomas R. Sexton
450 Waycliff Avenue North
Wayzata, MN 55391

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2 **DECLARATION OF BUNNY C. VREELAND**
3 **IN SUPPORT OF SCOTT K. CANEPA'S**
4 **MOTION FOR RELIEF FROM THE AUTOMATIC STAY**
5 **TO TERMINATE LOAN SERVICING AGREEMENT**
6 **FOR DIRECT LOAN TO BOISE/GOWAN, LLC**

7
8 BUNNY C. VREELAND, makes the following statements:

9 1. I am a Direct Lender to Boise/Gowan 93 LLC ("Boise/Gowan") for a loan that was
10 brokered by USA Commercial Mortgage Company ("USA Commercial"). I have personal
11 knowledge of the facts recited herein, and I am competent to testify regarding them if called as a
12 witness in this matter.

13 2. I make this Declaration in support of Scott K. Canepa's Motion for Relief from the
14 Automatic Stay to Terminate the Loan Servicing Agreement for Direct Loan to Boise/Gowan, LLC.

15 3. I am one of the Direct Lenders in the \$2,150,000 loan made to Boise/Gowan. As set
16 forth in the Boise/Gowan Promissory Note dated August 26, 2005 and Deed of Trust recorded
17 August 31, 2005 are attached as Exhibit C and Exhibit D to the Declaration of Scott K. Canepa, I
18 participated in funding the loan to Boise/Gowan in the amount of \$50,000, and I am a beneficiary
19 of the Deed of Trust for that dollar amount of \$50,000. Id.

20 5. I support Mr. Canepa's request to change the loan servicing agent for the
21 Boise/Gowan loan from USA Commercial Mortgage to an independent third party.

22 6. This shall constitute my consent to transfer the servicing of the Boise/Gowan loan to
23 a the loan servicing agent identified by Mr. Canepa in conjunction with his Motion.

24 I declare under penalty of perjury under the laws of the United States that the foregoing is
25 true and correct.

26 Dated: 6/05/06

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**DECLARATION OF ROSALIE ALLEN MORGAN, TRUSTEE OF THE
ROSALIE ALLEN MORGAN TRUST, DATED 1/31/03
IN SUPPORT OF SCOTT K. CANEPA'S
MOTION FOR RELIEF FROM THE AUTOMATIC STAY
TO TERMINATE LOAN SERVICING AGREEMENT
FOR DIRECT LOAN TO BOISE/GOWAN, LLC**

ROSALIE ALLEN MORGAN, Trustee of the Rosalie Allen Morgan Trust, dated January 31, 2003, makes the following statements:

1. I am a Direct Lender to Boise/Gowan 93 LLC ("Boise/Gowan") for a loan that was brokered by USA Commercial Mortgage Company ("USA Commercial"). I have personal knowledge of the facts recited herein, and I am competent to testify regarding them if called as a witness in this matter.

2. I make this Declaration in support of Scott K. Canepa's Motion for Relief from the Automatic Stay to Terminate the Loan Servicing Agreement for Direct Loan to Boise/Gowan, LLC.

3. I am one of the Direct Lenders in the \$2,150,000 loan made to Boise/Gowan. As set forth in the Boise/Gowan Promissory Note dated August 26, 2005 and Deed of Trust recorded August 31, 2005 are attached as Exhibit C and Exhibit D to the Declaration of Scott K. Canepa, I participated in funding the loan to Boise/Gowan in the amount of \$100,000, and I am a beneficiary of the Deed of Trust for that dollar amount of \$100,000. *Id.*

5. I support Mr. Canepa's request to change the loan servicing agent for the Boise/Gowan loan from USA Commercial Mortgage to an independent third party.

6. This shall constitute my consent to transfer the servicing of the Boise/Gowan loan to a the loan servicing agent identified by Mr. Canepa in conjunction with his Motion.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

Dated: June 12, 2006

/s/ Rosalie Allen Morgan

Rosalie Allen Morgan, Trustee of the
Rosalie Allen Morgan Trust, dated 1/31/03
c/o First Savings Bank Custodian
6869 Eagle Wing Circle
Sparks, NV 89436